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October 9, 2008

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2008 OCT 14 P 12:25
PUBLIC UTILITIES
COMMISSION

The Honorable Chairman and Members of
The Hawaii Public Utilities Commission
Kekuanaoa Building
465 South King Street, 1st Floor
Honolulu, Hawaii 96813

Subj: DOCKET NO. 2008-0083 – APPLICATION OF HAWAIIAN ELECTRIC
COMPANY, INC. FOR APPROVAL OF RATE INCREASES AND REVISED
RATE SCHEDULES AND RULES

Dear Commissioners:

On October 7, 2008 I filed with the Commission the Department of Defense's Third Submission of Information Requests for the subject Docket, in one original and eight copies.

It is my belief that the original document was accurate, as filed. Unfortunately, however, it appears that during the copying process several pages stuck together and the result was that two pages were missing from each of the copies that were filed with the Commission, as well as the copies mailed to the parties. The two omitted pages contain requests DOD-82 and DOD-91.

Enclosed please find eight copies of the two omitted pages. Please add them to the eight filed copies of the document, to conform with the filed original document. The filed original document should already contain requests DOD-82 and DOD-91.

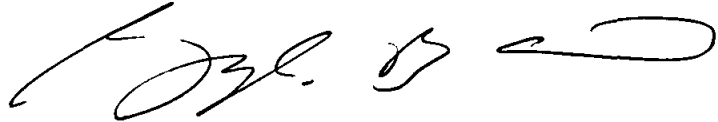
By copies of this letter, with identical enclosures, the parties are also each being provided copies of the two omitted pages.

If for some reason the original document does not contain requests DOD-82 and DOD-91, or if the Commission or any of the parties have any questions about this matter, I may be contacted at (808) 472-1485.

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AND RULES

I apologize for the oversight and greatly appreciate your assistance in this matter.

Sincerely,



GAYLE B. CHESTNUT
Associate Counsel
NAVFAC Pacific

Encl:
(1) 8 Copies of omitted pages

Copies to:

Ms. Catherine P. Awakuni (2 copies)
Executive Director
Division of Consumer Advocacy
Department of Commerce and Consumer Affairs
P. O. Box 541
Honolulu, HI 96809

Mr. William A. Bonnet
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d. Is HECO aware of any prior Commission decisions which address how non-cash items such as depreciation and amortization expense are to be treated in the calculation of working cash? If so, please identify each such order.

e. In any of its most recent three rate cases, has HECO been allowed to include non-cash items such as depreciation and amortization expense in the calculation of working cash? If so, please provide the calculation of working cash in each such case, and specifically identify the amounts of depreciation and amortization expense that HECO included in its calculation of working cash in each case.

DOD-82

Interest deduction. Refer to HECO-WP-1602.

a. Refer to HECO-WP-1602, page 2 of 10. What is the amount of (1) interest on long-term debt expense, (2) interest expense on short-term debt, and (3) interest expense on hybrid securities?

b. Has HECO included any Construction Work in Progress (CWIP) in its proposed rate base? If so, please identify the amounts of CWIP that HECO has included.

c. Has HECO included any other amounts in rate base that accrue AFUDC? If so, please identify the amounts that HECO has included.

d. Please identify all AFUDC in the test year, broken out between (1) equity AFUDC and (2) debt AFUDC.

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recorded in operating expense accounts and below-the-line lobbying expense accounts (e.g., Account 426).

c. Please show in detail how HECO determined the amount of EEI dues to be recorded to below-the-line accounts for 2007 and 2008 actual, and for its estimated 2009 test year EEI expense.

d. Please provide all communications from EEI in 2007 and 2008 relating to identification of the portions of EEI dues relating to influencing legislation and EEI dues-funded activities that are considered “non-deductible” for federal income tax purposes.

e. Please provide breakouts of EEI dues for each year 2006, 2007 and 2008 into the NARUC specified operating expense categories: (1) legislative advocacy, (2) legislative policy research, (3) regulatory advocacy, (4) regulatory policy research, (5) advertising, (6) marketing, (7) utility operations and engineering, (8) finance, legal, planning and customer service, and (9) public relations.

DOD-91

Refer to the response to CA-IR-3 T-11.

a. Have all expenses related to “restricted stock” and stock based compensation, stock options, and incentive compensation been removed from test year operating expenses?

b. If the answer to part a is negative, please identify, quantify (showing the amounts remaining in each account) and explain all remaining amounts for